

REMARKS

Claims 1-39 were pending in this action. Claims 30-39 have been cancelled. Claims 40 and 41 have been added.

Claim Objections

Claim 21 is objected because of a minor typographical error. Claim 21 is amended to correct the error, changing “at least data store” to “at least one data store.”

Rejections Under 35 U.S.C. § 112, second paragraph

Claims 6 and 19-24 are rejected under 35 U.S.C. § 112, second paragraph.

Claims 6, 19, and 20 were rejected because they recite the limitation “IRS form 8283.” Claims 6, 19, and 20 have been amended to recite “IRS Non-cash Charitable Contributions Form” instead.

Claim 23 has been rejected because it recites “said export file”, which is asserted to lack an antecedent basis. Claim 23 has been amended to provide an antecedent basis for “said export file.”

Rejections Under 35 U.S.C. § 101

Claims 1, 2, 7-9, 19, 20, 23-29, 36-39 are rejected under 35 U.S.C. § 101 as being directed to unpatentable subject matter. Applicants have amended claims 1-9 and 19-29 to recite a “computer-implemented method.” Applicants respectfully submit that claims 1-9 and 19-29, as amended, recite statutory subject matter. Claims 36-39 have been cancelled.

Rejections Under 35 U.S.C. § 103(a)

Claims 1, 2, 5-9, 19, 20, 23-29, and 36-39 are rejected under 35 U.S.C. § 103 (a) as being unpatentable over *CASH for Your Used Clothing* (Client Valuation Services, 2000) (hereinafter referred as “Cash”) over Thomas. Although the Examiner indicated in the Office Action that the

rejection of the above-referenced claims was in view of the 1999 edition of Cash, the Examiner provided a 2000 edition of the reference. Applicants respectfully traverse the rejection.

Claim 1 as amended recites:

A computer-implemented method for tracking charitable donations, said method comprising the steps of:
storing in memory data indicative of one or more donations and a tax-deductible valuation associated with each said donation for a current tax year and at least one previous tax year;
prompting a user to select one or more of said donations that has been charitably donated in one of said tax years and to indicate the tax year in which the selected donation was donated;
retrieving the tax-deductible valuation associated with said selected donation for the indicated tax year from memory; and
storing said selected donation, indicated tax year and retrieved tax-deductible valuation in said memory in association with each other.

Generally, claim 1 describes a computer-implemented method for recording and tracking charitable donations over a period of one or more years. A user is allowed to select, from a computer memory, a donation and a year in which the donation was made. A tax-deductible valuation associated with the selected donation for the tax year is retrieved. The selected donation, the corresponding tax year and the tax-deductible valuation are stored in a computer memory in association with each other. Each of amended claims 19 and 25 recite “storing in memory ...” step.

The claimed invention provides a number of advantages over conventional methods for tracking charitable deductions. For example, the claimed invention allows a taxpayer to track charitable donations over a period of multiple years in a computer implemented process.

Cash does not disclose the claimed invention. Cash is a paper manual and recordkeeping book that provides a guide to non-cash charitable donations for taxpayers (see page 2). Cash merely provides a list of charitable donations only for the current calendar year (see page 17) (emphasis added). Because Cash is a recordkeeping book, Cash only enables (and thus only teaches) taxpayers to **manually** record in the booklet individual quantities of donated items and to manually calculate the aggregate value of the donated items (see page 8) (emphasis added). Cash, however, does not disclose or suggest any computer memory structure for storing “one or more donations and a tax-deductible valuation associated with each donation.”

As the Examiner acknowledged, Cash does not disclose or suggest storing data indicative of one or more donations and a tax-deductible valuation associated with each said donation for **at least one previous tax year**. Rather, Cash provides a list of “certified market valuations only for the current calendar year” (see, for example, page 17). In contrast, the claimed invention, stores tax-deductible valuations for a “current tax year and **at least a previous tax year**” (emphasis added). Thus, since Cash does not disclose or suggest at least the “storing” step of claims 1, 19, and 25, these claims are patentable over Cash.

The addition of Thomas does not cure the defects of Cash. Its appears that the Examiner did not realize that the Thomas article merely describes the very Cash reference itself. On page 2, Thomas references the Cash publication by its name *CASH for Your Used Clothing*, and on page 3, identifies “Client Valuation Services” as the publisher of *CASH for Your Used Clothing*. Indeed, Thomas discloses on page 2: “Cash For Your Used Clothing” ...provides step-by-step instruction on what to do and, most importantly, what specific items are worth.” Thomas then gives some examples from Cash.

Because Thomas is merely describing Cash itself, Thomas does not disclose or suggest anything more than Cash already does. Contrary to the Examiner’s assertion, Thomas does not disclose “a collection of valuation data for previous years.” Again, since Thomas is nothing more than a summary of Cash and Cash does not disclose or suggest “storing in **memory** tax-deductible valuation associated with the current tax year **and at least one previous year** (emphasis added), Thomas does not disclose or suggest the claimed features.

Further, the combination of Cash and Thomas provides nothing beyond Cash itself, since Thomas merely summarizes Cash in a descriptive fashion, and makes no suggestion or recommendation as to how to extend or further implement Cash. In addition, Applicants traverse the Examiner’s assertion that “it would have been obvious” to combine the teachings of Cash and Thomas. Neither of the references contains any teachings, suggestion or motivation to combine one with the other, either explicitly or implicitly. That is, there is no motivation to combine a reference with a description of the reference (e.g., one would not combine a patent with its own abstract).

Since neither of the references discloses or suggests the claimed invention, either alone or in combination, claims 1, 19, and 25 are patentable over the cited references.

Claims 2-9, 20-24, and 26-29 depend either directly or indirectly from independent claims 1, 19, and 25 and derive their patentability at least in part from the independent claim from which they depend.

Claims 10-16 and 30-35 are rejected under 35 U.S.C. § 103 (a) as being unpatentable over Vig. Claim 10 has been amended. Claims 30-35 have been cancelled.

Claim 10, as amended, recites:

A system for determining a tax-deductible valuation of charitable donations, said system comprising:

one or more partner servers having at least one data source where used items are sold, wherein said partner servers are adapted to electronically capture sales data of items sold at said data source;

*a sales history database for storing the sales data of used items; and
a system server adapted to:*

*periodically receive the captured sales data from the partner servers,
determine a tax-deductible valuation of the used items based on the
aggregate sales data of the used items,
receive a user selection of a used item that has been charitably donated
and a year in which the donation was made,
retrieve a tax-deductible valuation associated with the selected donated
item for the indicated tax year, and
provide the tax-deductible valuation to the user.*

Generally, amended claim 10 describes a system for electronically capturing sales data of used items from data sources and determining a tax-deductible valuation of used items based on the sales data of the used items. Each of claims 40 and 41 recites “determine a tax-deductible valuation of the used items based on the aggregate sales data of the used items.”

Vig does not disclose or suggest the claimed invention. Vig merely discloses a method for artwork appraisal by which a predicted price of a target artwork for which appraisal is sought is determined based on the imaginary “normal” artwork by the same artist. Vig neither teaches nor suggests “*one or more partner servers ... adapted to electronically capture sales data of items sold at said data source*” (emphasis added). Rather, Vig teaches that once an artwork of a particular artist is sold, sales data is entered **manually** by an operator (see col. 20, lines 53-57) (emphasis added).

As the Examiner acknowledged, Vig does not disclose or suggest “*a system server adapted to determine a tax-deductible valuation of the used items based on the aggregate sales data of the used items.*” The Examiner asserts, however, that it is “common in the art to use

valuations for tax purposes.” Applicants respectively request that the Examiner provide a reference and/or affidavit proving that determining a tax-deductible valuation of the used items based on the aggregate sales data of the used items of which the Examiner has taken Official Notice are “capable of instant and unquestionable demonstration as to defy dispute,” as required by MPEP 2144.03.

Since Vig does not disclose or suggest the features recited in claims 10, 40, and 41, these claims are patentable over Vig.

Claims 11-18 depend either directly or indirectly from independent claim 10 and derive their patentability at least in part from the independent claim from which they depend.

For these reasons, Applicants respectfully submit that all the pending claims are allowable over the cited art of record and requests that the Examiner allow the case.

Respectfully submitted,

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